IN THE HIGH COURT OF JUDICATURE
ANDHRA PRADESH
AT HYDERABAD

THE HON'BLE SRI JUSTICE J.CHELAMESWAR
And
THE HON'BLE SRI JUSTICE M.VENKATESWARA REDDY

WP No. 21796 of 2006

Between :

M/s. Yuvashakti Enterprises,
Warangal rep. by its Partner
Mr.K.Ranga Reddy .. Petitioner

And

The Commercial Tax Officer,
Jangaon Circle, Warangal and
two others .. Respondents

Dated : 23rd October, 2006

ORDER : (per JC,J)

Writ Petition is filed with the prayer as follows :

> "For the reasons stated in the accompanying affidavit, it is prayed that the Hon'ble Court may be pleased to issue a Writ of Certiorari or any other appropriate Writ or Order or direction quashing common order of the 3rd respondent in CCT's Ref. No. LV(4)/1594. 1593 & 1592/2005, dated 31.12.2005 for the years 1997-98, 1998-99 and 2000-01 as illegal, arbitrary and contrary to law and consequently restrain the 1st respondent from taking any coercive steps for collection of disputed taxes of Rs.2,82,018/-, Rs.4,88,259/- & Rs.4,70,068/- for the assessment years 1997-98, 1998-99

& 2000-01 pending disposal of the appeals before the Sales Tax Appellate Tribunal, Hyderabad in TA Nos. 536, 929 & 930 of 2005 respectively and pass such other order or orders as the Hon'ble Court may deem fit and proper in the circumstances of the case."

The petitioner is a Partnership firm carrying on the business of works contracts and a registered dealer on the rolls of the 1st respondent. For the assessment years commencing from 1997-98, 19998-99 and 2000-01 the liability of the petitioner to tax under the Andhra Pradesh General Sales Tax Act, 1957 (for short `the Act') came to be determined by the 1st respondent. The said assessment orders were revised by the 2nd respondent in exercise of the power under Section 20(2) of the APGST Act holding that the petitioner is liable to pay a higher rate of tax than the one determined by the assessing authority. Aggrieved by the same, the petitioner carried the matter in appeal before the Sales Tax Appellate Tribunal. Simultaneously he moved an application before the 3rd respondent seeking stay of the recovery of the disputed tax. The said application was rejected by the 3rd respondent on 31.12.2005 and hence the present writ petition.

Heard the learned Government Pleader.

In the circumstances, we are of the opinion that the matter can be disposed of at this stage directing the respondents not to take any coercive steps for the recovery of the disputed tax from the petitioner for the above mentioned assessment year during the pendency of the appeal on condition the petitioner deposits 50% of the tax demanded within a period of four weeks from today. While computing the said amount of 50% mentioned above, the amount of

tax if any paid already for the relevant assessment year shall be given credit to while computing the above mentioned amount of 50%.

Writ Petition is accordingly disposed of.

(J.CHELAMESWAR, J)

(M.VENKATESWARA REDDY,J)

23RD October, 2006.

Knk